SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That Section 135(c) of Article 56 - Licenses, of the Annotated Code of Maryland (1972 Replacement Volume and 1976 Supplement) be and it is hereby repealed and reenacted, with amendments, to read as follows:

## Article 56 - Licenses

135.

The following words, terms and phrases in this subtitle are, for the purposes hereof, defined as follows:

The term "dealer" [is hereby defined as] MEANS any person, firm or corporation (including the State of Maryland and any political subdivision thereof), (1) making the first sale in this State of any motor vehicle fuel, imported from beyond the territorial confines of the State after the same shall have been received in this State; (2) consuming or using in this State any motor vehicle fuel so imported, who shall have purchased the same before it shall have been received by any other person in this State; [or] (3) producing, refining, preparing, distilling, manufacturing, blending, or compounding motor vehicle fuel in this State[.]; OR (4) PURCHASING MOTOR VEHICLE FUEL IN THIS STATE FOR RESALE OR REDISTRIBUTION AT WHOLESALE, WHO HAS FIXED STORAGE TANKS (TRUCKS EXCLUDED) FOR BOTH GASOLINE AND DISTILLATE FUEL OILS AND WHOSE SALES OF GASOLINE EQUAL OR EXCEED 50 PRODUCTS PERCENT OF THE TOTAL GALLONS OF PETROLEUM PURCHASED. However, the term shall not include automobile dealers importing new automobiles into this State which may contain gasoline in the fuel supply tank of said vehicles.

SECTION 2. AND BE IT FURTHER ENACTED, That new Sections 135(i) and (j) be and they are hereby added to Article 56 - Licenses, of the Annotated Code of Maryland (1972 Replacement Volume and 1976 Supplement) to read as follows:

## Article 56 - Licenses

135.

The following words, terms and phrases in this subtitle are, for the purposes hereof, defined as follows:

(I) THE TERM "FIRST SALE" MEANS THE FIRST SALE OR EXCHANGE IN THIS STATE OF MOTOR VEHICLE FUEL IMPORTED FROM EEYOND THE TERRITORIAL CONFINES OF THE STATE AFTER IT HAS BEEN RECEIVED IN THIS STATE. THE TERM DOES NOT INCLUDE SALES BETWEEN REGISTERED DEALERS IF SUCH SALES ARE ACCOUNTED FOR AS THE COMPTROLLER MAY REQUIRE BY RULE OR REGULATION.